Proskauer



Contact

Mary B. Kuusisto

Partner

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Mary B. Kuusisto is a partner in the Private Funds Group, a member of the Tax Department, former co-head of the London office and a past member of the Firm's Executive Committee.

Mary has almost 30 years of experience in the private equity industry. She advises clients on structuring and operations of private investment funds globally, including secondary transactions, with particular experience in tax-related matters. She has represented numerous private investment funds in their formation and operational activities, including venture capital, buyout, distressed debt, mezzanine finance, natural resource, secondary, and funds of funds, as well as geographic and sector specific funds. Mary also advises investment fund managers and general partners with respect to their internal governance, compensation arrangements and economic structures.

Another significant aspect of Mary’s practice involves advising various types of institutional investors on their investments in global private investment funds. Among others, she has advised funds of funds, pension funds, endowments and foundations – both U.S. and non-U.S. – in connection with their alternative investment strategies.

Mary also has extensive experience advising both buyers and sellers of secondary fund interests in connection with tax matters.

Mary was registered as a certified public accountant in Massachusetts and, prior to becoming a lawyer, worked for several years as an auditor and tax accountant with Big 4 public accounting firms.

Practices

Investment Management, Secondary Transactions and Liquidity Solutions, Private Funds, Tax

Industries

Asset Management, Private Capital, Private Equity, Real Assets

Market Solutions

Environmental, Social and Corporate Governance (ESG)

Education

Boston University School of Law, J.D.
magna cum laude
University of Florida, B.S.
With Highest Honors

Admissions & Qualifications

Admitted only in Massachusetts
Registered Foreign Lawyer in England and Wales

Memberships

American Bar Association (Tax Section Committees on U.S. Activities of Foreign Taxpayers and Tax Treaties and on Foreign Activities of U.S. Taxpayers)
European Private Equity & Venture Capital Association - EVCA (Professional Standards Committee 2009-2011)
British Venture Capital Association – BVCA (Tax Committee 2008-2013)

Awards & Recognition

ITR World Tax: Highly Regarded; Women in Tax Leader (United Kingdom), 2025
Chambers Global: UK: Tax: Investment Funds 2022-2025
Chambers USA 2007-2009, 2015-2016

Best Lawyers in America: Private Investment Funds/Hedge Funds (Boston): Lawyer of the Year 2022

Best Lawyers in America: Private Investment Funds 2009, 2013-2016, 2018-2027

Massachusetts Super Lawyers

Shortlist, “Best in Investment Funds”, Euromoney LMG 2015 Americas Women in Business Law Awards

The Legal 500 United States: International Tax 2017, 2023

The Legal 500 United States: Tax: Domestic Tax: East Coast 2007-2008, 2015

The Legal 500 United States: Investment Fund Formation and Management: Private Equity Funds 2014

The Legal 500 United Kingdom: Corporate: Tax 2017, 2019-2021, 2023-2027

Chambers UK: Investment Funds: Private Equity: UK-wide 2010-2012

Chambers UK: Tax: Investment Funds 2021-2022, 2024

PLC Cross-Border Tax on Transactions Handbook 2010-2011

Expert Guides: Guide to the World's Leading Investment Funds Lawyers 2010

Expert Guides: Guide to the World's Leading Private Equity Lawyers 2010

Practical Law Company Which Lawyer? 2009

Law Business Research’s Who’s Who Legal: Private Funds 2024